Double Taxation Avoidance Agreement

3973. MISS SAROJ KHAPARDE: Will the Minister of FINANCE be pleased to state:

(a) whether India has signed Double Taxation Avoidance Agreements with some countries during the last three years till date;

(b) if so, what are the details thereof; and

(c) what are the names of the countries as on date with whom India has comprehensive Double Taxation Avoidance Agreements covering all sources of income?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) and (b) Yes, Sir. During the last three years beginning on 1.4.1989 India has signed at the Government level comprehensive double taxation avoidance agreements with the following ten countries:

Sl. No.	Name of country	Date of signature at the Govt. leve
1.	Polish Peoples Republic	21-6-89
2.	German Democratic Republic	26-7-89
3.	U. S. A.	12-9-89
4.	Philippines	12-2-90
5.	Australia	25-7-91
6.	Bangladesh	27-8-91
7.	U. A. E.	20-4-92
8.	United Kingdom of Great Britain & Northern Ireland (Revised)	25-1-93
9.	Kingdom of Spain	8-2-93
10.	Republic of Italy (Revised)	19-2-93

Out of these, agreements with Polish Peoples Republic, German Democratic Republic, U.S.A., Australia and Bangladesh have entered into force and have been notified.

A revised agreement with France was signed on 29-9-92, but the Exchange of Notes annexed to the treaty has not yet been signed.

(c) There are 39 comprehensive double taxation avoidance agreements between India and various countries which have so far been notified in the official gazette. Names of these countries are as below:

1. Austria
2. Belgium
3. Canada
4. Czechoslovakia
5. Denmark
6. Finland
7. France
8. FGR
9. German Democratic Republic
10. Greece

11. Hungary
12. Indonesia
13. Italy
14. Japan
15. Kenya
16. Libya
17. Malaysia
18. Mauritius
19. Nepal
20. Netherlands
21. New Zealand
22. Norway
23. Polish People Republic
24. Romania
25. Singapore
26. South Korea
27. Sri Lanka
28. Sweden
29. Syria
30. Tanzania
31. Thailand
32. U.A.R.
33. U.K.
34. U.S.A.
35. U.S.S.R.
36. Zambia
37. Australia
38. Brazil
39. Bangladesh.

NOTE: The treaty with the former U.S.S.R. has been made applicable to the Russian Federation by Exchange of Letters.

Steps to Combat Tax Evasion

3974. MISS SAROJ KHAPARDE: Will the Minister of FINANCE be pleased to state:

(a) what are the details of the measures taken by Government during the last three years till date to combat tax evasion in the country; and

(b) what are the details of the results achieved in this regard during the same period?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) and (b) The Income Tax Department takes various measures such as searches, surveys and other investigations to combat tax evasion in the country. Statistics regarding surveys, searches, undisclosed assets seized and income disclosed under section 132(4) in the last 3 finacial years are indicated below:—

Financial Year	No. of surveys conducted	No. of searches	Value of assets seized (Rs. in crore)	Disclosure under section 132 (4) of the Income-tax Act, 1961 (Rs. in crore)
1989-90	817803	3984	128.02	193.44
1990-91	892438	5474	227.87	328.00
1991-92	998176	3468	179.84	188.35